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Gary F. Herbst, Esq.

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

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In re:

Chapter 7  
Case No: 11-42390-JBR

IMAGE RENT A CAR, INC.,

Debtor.  
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**APPLICATION TO EMPLOY LEONARD HARRIS, CPA  
AS ACCOUNTANT TO THE TRUSTEE**

**To: Honorable Joel B. Rosenthal  
United States Bankruptcy Judge  
Eastern District of New York**

The application of Gregory Messer, Esq., the Chapter 7 Trustee of the estate of Image Rent A Car, Inc. (the "Debtor"), respectfully represents:

**BACKGROUND**

1. On March 24, 2011 (the "Filing Date"), the Debtor filed a voluntary petition for relief pursuant to Chapter 7 of Title 11 of the United States Code (the "Bankruptcy Code").
2. By Notice of Appointment, Gregory Messer, Esq., was appointed the interim Chapter 7 Trustee of the estate, and is currently acting in that capacity.

**RELIEF REQUESTED**

3. The Trustee wishes to employ Leonard Harris ("Harris") in these proceedings as his accountant. Specifically, the Trustee seeks Harris's assistance in conducting the financial investigations that are necessary and appropriate to the proceeding and to provide assistance to the Trustee, which includes, among other things, analyzing the Debtor's assets and operations, analyzing any asset sales or settlements by the estate and the tax consequences arising from those sales or settlements, preparing the necessary estate tax returns and reviewing the Debtor's books and records to determine what if any claims may exist for this estate to pursue.

4. Harris has extensive experience in bankruptcy proceedings and is capable of providing proper accounting services to the Trustee. Harris has no connection with any interested

party herein and represents no interest adverse to the Trustee or the estate.

5. The Trustee believes that Harris is disinterested, as that term is defined in 11 U.S.C. §101(14) since Harris:

(a) is not a creditor, an equity security holder, or an insider;

(b) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the debtor; and

(c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.

11 U.S.C. §101(14).

6. Harris, subject to the approval of this Court, will seek compensation only upon an appropriate application to this Court for payment of fees and expenses.

7. Applicant respectfully requests that Harris' retention be effective as of May 16, 2011, which is the date that Harris began provided services to the Trustee in this matter.

8. No previous application for the relief sought herein has been made to this or any other Court.

**WHEREFORE**, Applicant respectfully requests the entry of an order authorizing the retention of Harris, as accountant to the Trustee.

Dated: May 20, 2011  
Wantagh, New York

**LAMONICA HERBST & MANISCALCO, LLP**  
Attorneys for Gregory Messer, Esq.,  
the Chapter 7 Trustee

By: s/ Gary F. Herbst  
Gary F. Herbst, Esq.  
A Member of the Firm  
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UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

-----X

In the Matter of

IMAGE RENT A CAR, INC.,

Chapter 7  
Case No: 11-42390-JBR  
(effective as of May 16, 2011)

Debtor.

-----X

AFFIDAVIT OF ACCOUNTANT

STATE OF NEW YORK )  
COUNTY OF NASSAU ) ss:

LEONARD HARRIS being duly sworn deposes and says that:

Deponent is a Certified Public Accountant duly licensed to practice in the State of New York and maintains an office at 100 Merrick Road, Suite LL-1W, Rockville Centre, New York 11570.

THAT he has been practicing in said profession for over thirty (30) years and is well versed and experienced in the review of the books and records of debtors and firms in insolvency matters.

Deponent is not related to nor has any business association with the Trustee, any attorney, creditor, the debtor, or any other party to the proceedings, except that deponent has been retained in other matters unrelated to this case as accountant for the Trustee;

THAT deponent has not received any compensation in this matter;

Deponent is a disinterested person within the meaning of 11 USC Section 327 (a);

THAT deponent nor any member of my firm neither holds nor represents any interest adverse to the estate;

THAT the undersigned is disinterested as that term is defined in 11 USC 101(14);

THAT deponent nor any member of my firm has any claims against the debtor;

THAT deponent has no connection with the United States Trustee or any person employed in the office of the United States Trustee;

THAT your deponent has conferred with the attorney for the Trustee and subject to the condition, quality and availability of the books and records of the within debtor, proposes to render the following services;

- a) Trace the assets of the debtor from the books and records, verifying the existence, if any, of any transfers or concealment of assets, or other fraudulent conveyances;
- b) Review the activity of the principals insofar as it affects the debtor corporation, as to use of corporate funds and/or assets, transfer of assets and complete accounting of operations;
- c) Represent the Trustee at all taxing authority investigations of the books and records;
- d) It will be necessary to analyze all changes in major creditors' account balances for the ninety (90) day period preceding the date of the petition in order to ascertain whether there were possibly any reduction in said balances which might be indicative of one or a group of creditors being favored over others;
- e) Review all loan payables to and from officers, in order to ascertain whether or not within the twelve (12) month period prior to the date of the petition there were any corporate repayments against any such loans which might be deemed possibly preferential in nature;
- f) Review transactions with the debtor's secured creditors, if any, to determine the loan and collateral positions at the date of filing of the petition and subsequent thereto and to ascertain the balance of monies and collateral, if any which might be owing to the debtor. In addition, it will be necessary to determine the loan and collateral relationships for the ninety (90) day period and one (1) year period prior to the date of filing of the petition to determine preferences, if any.

- g) Ascertain the details of the Federal Government's claim and protect the Trustee's interest insofar as there may be any overassessments arising from omission of credits for payment or incorrect imposition of taxes;
- h) Review all corporation income tax returns of the debtor in order to ascertain whether there may possible be a claim for income tax refunds based on the carryback loss provisions of the Internal Revenue Code;
- i) It will be necessary to review transactions with any affiliated companies to determine the relationships and verify any inter-company transfers;
- j) Preparation of federal, state and local estate tax returns.
- k) Perform other services as required by the Trustee.
- l) Deponent intends to invoice the estate for services rendered and will seek compensation upon appropriate application to the Court for fees and expenses.
- m) Petitioner respectfully requests that an order of retention be entered based on the following rates (subject to change), to be substantiated at a later date by a petition for allowance with leave to file a petition for interim allowance.

Deponent	@ the rate of \$325 per hour
Senior	@ the rate of \$215 per hour
Semi-Senior	@ the rate of \$175 per hour
Junior	@ the rate of \$125 per hour
Paraprofessional	@ the rate of \$ 80 per hour

Wherefore; your deponent asks for an appropriate order of employment.

s/ Leonard Harris

LEONARD HARRIS

Sworn to before me this

17th day of May 2011

s/ Loren M. Bua

NOTARY

Loren M. Bua  
Notary Public, State of New York  
No. 4860304  
Qualified in Nassau County  
Commission Expires 5/27/2014